GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- To waive the requirement of mandatory registration under section 24(ix) of APGST Act for person supplying goods through ECOs, subject to certain conditions..– Orders – Issued

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REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.395 **Dated:14.08.2023.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.34/2023-Central Tax, dated 31-07-2023 issued by the Government of India Ministry of Finance Department of Revenue.
3. From the CCST, Letter Ref. No. Computer No.2165167, File No.REV03-12039(31)/90/2023 - COMM, dated.08.08.2023.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:14.08.2023.

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby specifies the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with the provisions of sub-section (1) of section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act, subject to the following conditions, namely: —

(i) such persons shall not make any inter-State supply of goods;
(ii) such persons shall not make supply of goods through electronic commerce operator in more than one State or Union territory;
(iii) such persons shall be required to have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961);
(iv) such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961), address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;
(v) such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number declared as per clause (iv);

(P.T.O.)

(vi) such persons shall not be granted more than one enrolment number in a State or Union territory;

(vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and

(viii) where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

2. This notification shall come into force with effect from the 1st day of October, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Guntur ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister, A.P., Secretariat, Velagapudi.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P.Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER